

Alumni Dinner.—The graduating class of the medical department of the University of California will be the guests of the Alumni at a dinner to be given on the evening of Saturday, May 11, at the Palace Hotel.

Dr. Ernest M. Hall, Professor of Pathology.—Dr. Ernest M. Hall, pathologist at Saint Vincent's Hospital, Los Angeles, has been appointed professor of pathology and bacteriology of the School of Medicine of the University of Southern California. The appointment, which was announced by Dean William D. Cutter, is in the nature of a promotion since Doctor Hall has been an acting associate professor of histology in the school since its opening in September, 1928.

Doctor Hall received his degree of Doctor of Medicine from Stanford University in 1925. From 1924 to 1928 he was successively assistant, instructor, and assistant professor of histology at Stanford University, pathologist at Palo Alto Hospital, and assistant visiting pathologist at San Francisco County Hospital. In 1928 he became pathologist at St. Vincent's Hospital, Los Angeles.

Doctor Hall has published, in collaboration with others, his investigations on toxic changes in the liver, the edema of paraphenylenediamin, and aortic aneurysm.

The Southern California Medical and Dental Golf Associations held their annual tournament and banquet at the San Gabriel Country Club the afternoon of March 20. One hundred and seventy-five contestants competed.

The scoring was three points to each match. The dentists won the event by thirty points.

Winners of the medical association were as follows:

Class A—L. Felsenthal, low gross 70; A. W. Moore, low net 79—8, 71.

Class B—W. W. Bennett, low gross 68; John W. Crossan, low net 87—14, 73.

Class C—F. Mogan, low gross 75; C. E. Townsend, low net 105—30, 75.

There was a special drawing through the courtesy of Keniston-Root Company for the low gross and low net classes "A," "B," and "C," in both medical and dental associations. This was won by the dentists.

In the absence of President C. E. Toland, M. D., Vice-president C. Hensley, M. D., presided. Lee Hagadorn, M. D., was toastmaster for the evening.

The last medical golf tournament was played at Del Monte, April 20 and 21, between physicians of northern and southern California.

Summer Clinics, Chicago Medical Society.—The Chicago Medical Society will hold a two weeks' clinic at Cook County Hospital June 17 to 29 inclusive. Members of the hospital staff will give the following clinics: Medical and surgical clinics in amphitheatres. Ward walks.

The amphitheater work will be devoted to medical and surgical dry clinics and lectures. Two amphitheatres will be used simultaneously, one for medical and one for surgical clinics. Each clinic will be one hour in length, thus giving four medical and four surgical clinics daily. Operative work will be done during the hours devoted to ward walks. The clinical work will be confined largely to general medicine and surgical subjects.

It is planned to hold six meetings to be addressed by speakers other than members of the hospital staff on such subjects as heart disease, tuberculosis, obstetrics, physiotherapy, gastro-intestinal disorders and possible diabetes.

A registration fee of \$10 will be charged to cover the cost of preparing for and conducting the clinics.

For further information apply to the Chicago Medical Society, 185 North Wabash Avenue, Summer Clinics Committee.

Oakland Medical Building.—Completion of the Summit Medical Building in Oakland has given to the medical profession of that city a building scientifically planned to meet their present and future needs.

The Summit Building is a five-story structure of reinforced concrete, fireproof construction, providing office space for from fifty to sixty men of the medical profession.

Its location at Twenty-ninth and Summit streets offers the advantages of proximity to hospitals and of freedom from traffic congestion, noises, and parking difficulty.

The structure presents a dignified, beautiful appearance. The entrance is directly into a richly furnished, spacious foyer. Corridor floors are finished with vitrified tiling with marble wainscoting, and the interior woodwork is of Bataan mahogany.

All installation and equipment are the result of scientific study of the most modern medical buildings in leading cities of the United States.

MEDICO-LEGAL

PLEA FOR REDUCTION OF FEDERAL TAX ON EARNED INCOMES OF PHYSICIANS

Form of Petition to Congress*

To the Congress of the United States:

We, the undersigned, doctors of medicine (name of city, medical society, or hospital staff) respectfully present this our petition for a just and equitable modification of the tax laws as they relate specifically to earned incomes.

We are aware that heretofore, due to various reasons, such as the gradual decrease of the national debt, accumulation of a national surplus, and economies effected in the administration of the Government, Congress has, from time to time afforded relief to various groups of the taxpaying public by enacting modifications into the income tax laws.

As a most urgent part of the tax reduction program, we respectfully request that Congress should now lighten the burdens of and give relief to that large body of our citizens who depend on "wages, salaries, professional fees, and other amounts received as compensation for personal services actually rendered."

Furthermore, our experience has convinced us that the existing earned income tax law works injustice and inequity upon the members of our profession, because, among other things:

When a member of our profession dies his stock in trade ceases thereupon to exist;

When he is ill or suffering from physical or other injury he cannot perform his professional services and his income is suspended for the period of his disability.

His income at all times is uncertain, unsteady and unpredictable, and liable at any time to unexpected curtailment or cessation.

He is liable to suffer a lean year and to be taxed a heavy amount in that lean year for the earned income of an unusually prosperous year preceding.

To prepare himself for his life's work he must spend much money and time in order to acquire the knowledge and skill needed for the proper practice of the profession, and this and other items of similar expense, the law does not permit him to enter on his income tax return as reductions, whereas on the tax

* Petitions of this form were distributed and collected by the California League for the Conservation of Public Health. (See also editorial in this issue.)

returns in the case of permanent property or invested capital, or in certain business enterprises, your petitioners are informed such expenditures may be entered as reductions.

And later, when actually engaged in his profession, he must devote a substantial part of his time to study in order to render the high standard of service required in the practice of modern medicine and the care of patients.

Finally, it is obvious as a matter of right and reason that earned incomes should not pay the same rate of taxation as permanent property and invested capital.

And we respectfully submit that the existing earned income tax law is virtually a tax on the talent and skill of the members of our profession, and that we believe it to be excessive, unjust and inequitable; furthermore, it may be said, that doctors of medicine devote their talent and skill to the betterment of public health, which is an asset of the highest importance both to the individual and to the community.

And we realize that whatever arguments herein advanced in support of our petition are, in a general way, applicable not only to ourselves but to all other American men and women who live by earned income.

Wherefore, in conclusion, we respectfully urge in our behalf and theirs, that your Honorable Body investigate the subject thoroughly and to this end grant an adequate hearing for us to present through duly accredited representatives all the facts which will demonstrate the justice of what we ask and convince your Honorable Body to give the relief for which we pray.

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UNITED STATES SENATORS AND REPRESENTATIVES IN CONGRESS*

United States Senators

Hiram W. Johnson (Rep.), 587 Green Street, San Francisco. Term expires March 4, 1935.

Samuel M. Shortridge (Rep.), Elena Avenue, Menlo Park. Term expires March 4, 1933.

Representatives in Congress

Clarence F. Lea (Dem., Rep.), 719 North Street, Santa RosaFirst District

Harry L. Englebright (Rep.), Nevada CitySecond District

C. F. Curry (Rep., Dem.), 2326 Third Avenue, SacramentoThird District

Florence P. Kahn (Rep.), 2712 Webster Street, San FranciscoFourth District

Richard J. Welch (Rep., Dem.), 978 Guerrero Street, San FranciscoFifth District

Albert E. Carter (Rep.), 552 Montclair Street, OaklandSixth District

Henry E. Barbour (Rep., Dem.), 936 T Street, FresnoSeventh District

Arthur Monroe Free (Rep.), 66 South Fourteenth Street, San JoseEighth District

W. E. Evans (Rep.), 625 Cumberland Road, GlendaleNinth District

Joe Crail (Rep., Dem., Proh.), 634 South Saint Andrews Place, Los AngelesTenth District

Phil D. Swing (Rep., Dem.), 840 Main Street, El CentroEleventh District

TWENTY-FIVE YEARS AGO †

EXCERPTS FROM OUR STATE MEDICAL JOURNAL

Volume II, No. 5, May, 1904

From some editorial notes:

... *Notice of Removal.*—The publication office of the state society is now established in Room 1,

* Mail intended to reach any of these officials when Congress is in session as at present, could be addressed after the following style: Hon. Hiram W. Johnson, U. S. Senator from California, The Capitol, Washington, D. C.

† This column aims to mirror the work and aims of colleagues who bore the brunt of state society work some twenty-five years ago. It is hoped that such presentation will be of interest to both old and recent members.

Y. M. C. A. Building, corner Ellis and Mason streets, San Francisco. . . .

... *Druggist Ethics.*—Under this caption the *Journal of the American Medical Association*, in a recent issue, complains bitterly of the demoralized condition of the drug store today. It is too true that the average drug store looks like a department store gone astray, or the wagon of some itinerant.

Commercialism has invaded entirely too much the proper domain of drug dispensaries, and it seems time for concerted action on the part of the medical profession to bring about the necessary reform. . . .

... But why shirk the blame and lay it all on the pharmacist? Who is it that can no longer write a prescription for his patient without "specifying" somebody's preparation, or somebody's mixture? The evil has grown from small things to large, but the pharmacist is not the only one who has nursed it along. The medical profession is quite as much responsible for the degeneracy in pharmacy of the day as is the druggist. It is the doctor who has been for years forcing the pharmacist from his profession into "commercialism," until now at least 75 per cent of the medicine used is ready-to-take mixed stuff which the manufacturer recommends for some line of ills, and the physician knows nothing about. Did the pharmacist commence the delightful game by asking the doctor to "specify" some particular make of chemical, because only one house could make it pure? . . .

... *The House of Delegates.*—A second year's work has demonstrated the wisdom of placing all the business of the state society in the House of Delegates and thus relieving the general sessions of everything except scientific work. Never has there been a more harmonious meeting of the society, and though a great deal of business was transacted, it was done without wrangling and expeditiously. . . .

From an article on "What Should Be the Physician's Position in the Body Politic?" President's Address. By H. Bert Ellis, M.D., Los Angeles:

... The logical relation of medicine to sociology has very naturally created some peculiar types of fame for physicians. Oliver Wolcott, a signer of the Declaration of Independence, who led in the foundation of medical societies and journals, is better known as a financier. Benjamin Rush, an alienist, clinician, hygienist and hospital reformer, incurred more enmity by his political conduct than he won fame by his medical science and patriotism. . . .

... The quaintest instances of extra medical fame of physicians are found in Guillotin and Gatling, the inventors, respectively, of the guillotine and the Gatling gun. . . .

... It is difficult to say whether Souberbeille owes fame to being a regicide or to his genius-urinary surgery in the domain of bladder calculi. . . .

... It is an open question whether the fame of Erasmus Darwin, the grandfather of Charles, rests more upon his medical treatise, *Zoönomia*, once so great a favorite in the United States, or upon his poetry, still extensively quoted. Keats, who was better known as a poet than a physician, unlike Darwin, never actively engaged in practice. . . .

... Every doctor should have some hobby or recreative employment or study, outside of the more lucrative side of his profession. Every practitioner of medicine should do more or less politics, and I use politics in its broad sense, that is, to augment the strength and resources of the nation or state and to protect its citizens in their rights and to preserve and improve their laws. In this sense the physician may do much politics without being in any sense a party politician, for there is a positive and vital relationship between medicine and the scientific principles underlying social conditions and phenomena. Whenever medicine has touched politics, politics has been bettered, but whenever corrupt politics has touched medicine, medicine has been smirched. . . .